



## **Code of Ethics**

**of**

**Casa Vinicola Botter Carlo e C. S.p.A.**

**Adopted by the Board of Directors on 28 May 2021**

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## 1. Introduction

### 1.1. Casa Vinicola Botter Carlo e C. S.p.A.

The Company Casa Vinicola Botter Carlo e C. S.p.A. (hereinafter referred to as “Casa Vinicola Botter” or the “Company”), set up in 1928 by Carlo Botter and operating since 1960, boasts a nearly 100-year-old tradition. Over this time, three generations have dedicated themselves to wine-making with expertise, but above all with great passion. Over the years, corporate strategies have evolved according to market trends, in a continuous process of growth, at both national and international level.

After the Second World War, the Company started a sales policy that enabled it to consolidate its presence, first on the Italian market and then on the international market, which is now its main reference market.

The Company is a wine-making company dealing with, among other things, purchasing, production, bottling and sale of wine.

Casa Vinicola Botter manages its activities with the responsibility to provide adequate satisfaction to market expectations and needs, while contributing to the promotion of a healthy, inclusive and sustainable economy, respectful of human and labour rights, capable of safeguarding the environment and actively involved in the integrity of every aspect of the *business*.

To this purpose, Casa Vinicola Botter has adopted an integrated management system that has achieved and maintains certified compliance with international standards ISO 9001, IFS (*International Food Standard*), BRC (*Global Standard Food*), Smeta (*Sedex Members Ethical Trade Audit*) and for organic production.

This Code of Ethics (hereinafter also the "Code") defines the set of fundamental principles and rules of conduct that the Company complies with. The observance of the principles and provisions of the Code of Ethics is the fundamental behaviour that binds the directors, employees, collaborators and all those who work at all levels in the Company, in all internal and external relations.

## 2. Company's values

Casa Vinicola Botter advocates some essential values: honesty, integrity and respect for people.

It also firmly believes in the fundamental importance of mutual trust, transparency, teamwork and professionalism and in pride in one's work.

Casa Vinicola Botter operates in compliance with the laws of the countries in which it does business and recognises the importance of regular dialogue and engagement with individual stakeholders.

### 2.1. Honesty

Honesty is the fundamental value for all Casa Vinicola Botter's activities, characterising its initiatives, reports and communications and constituting an essential element of management.

Relationships with stakeholders are based on fairness, cooperation, loyalty and mutual respect.

All members of staff and collaborators of Casa Vinicola Botter also have to comply with honesty and diligence duties, set by the Company, avoiding all offences, not just when these are clear, but also when

it is expressed through unlawful acts or undue advantages arising from situations of conflict of interest.

Casa Vinicola Botter aims at seeking virtuous behaviour that rejects all tendencies to wrongdoing at the outset.

### Respect of the Law

In the broader context of the inalienable and fundamental values represented first and foremost by the Italian Constitution and the Charter of Fundamental Rights of the European Union, Casa Vinicola Botter recognises as an essential principle the respect for the laws and regulations in force in all the countries in which it operates. All activities are therefore guided by and carried out in compliance with all applicable legislation and regulations, as well as the principles and procedures laid down for that purpose.

The provisions set out below are to be considered binding and must be taken into account in every aspect of the working environment by all Addressees of this Code, such as:

- prohibition of any act contrary to the law or contrary to the policy outlined in this Code of Ethics;
- prohibition of offering or accepting any form of gift and/or benefit that exceeds normal business practices or courtesy, or that can be interpreted as an improper form of persuasion even with reference to the frequency of the same, or that in any case is likely to influence the independence of judgement or induce to secure any advantage for the company.

Casa Vinicola Botter endeavours to ensure that any dispute in which it becomes involved is handled in accordance with the principles of transparency, legality, fairness and verifiability.

Casa Vinicola Botter requires its shareholders, directors and employees in general and anyone who in whatever capacity represents the Company, even de facto, or collaborates with it, to comply with the legislation and all the rules in force and with the principles and procedures established for this purpose, as well as to behave in an ethically correct manner, so as not to prejudice their moral and professional reliability.

Casa Vinicola Botter undertakes to adopt all useful and appropriate measures to ensure that the obligation to comply with the legislation and all the rules in force, as well as the principles and procedures designed for this purpose, is adopted and performed by shareholders, directors, managers, employees and collaborators in general, as well as consultants, suppliers, customers and any other person with whom it has relations.

### *2.2. Transparency and completeness of information*

Casa Vinicola Botter recognises the fundamental value of correct information to shareholders, competent bodies and functions, regarding significant facts concerning corporate and accounting management.

The rules of transparency and fairness set out above are in particular to be regarded as aimed at protecting the reliance of third parties and creditors, with a specific view to safeguarding the assets.

All actions and operations of Casa Vinicola Botter must be properly recorded and it must be possible

to verify the decision-making, authorisation and implementation process.

Each operation must have adequate documentary support in order to be able to proceed at any time to carry out controls attesting to the characteristics and reasons for the operation and identifying the persons who authorised, carried out, recorded and verified the operation.

Accounting records must be kept in an accurate, complete and timely manner in accordance with the company's accounting procedures, in order to provide a true and fair view of the financial position and business operations. To this purpose, all employees involved in accounting must ensure maximum cooperation, the completeness and clarity of the information provided, and the accuracy of the data and processing. Accounting records are all documents that represent in figured management facts, including internal expense reimbursement notes.

The financial statements and corporate communications required by law must be drawn up clearly and give a true and fair view of the Company's assets and liabilities and financial position.

Compulsory reports, communications and filings with the Trade Register must be made by the persons identified by law in a timely and truthful manner and in compliance with the regulations in force.

It is expressly prohibited to prevent or hinder, through the concealment of documents or in other ways, the performance of control or audit activities legally attributed to shareholders, other corporate bodies or auditing companies. It is forbidden to adopt a simulated or fraudulent conduct aimed at determining the majority at the meeting in order to obtain an unfair profit for oneself or others.

It is also forbidden to submit to the public supervisory authorities, in the communications required by law and in order to hinder the exercise of supervisory functions, material facts not corresponding to the truth, even if subject to assessment, on the economic, patrimonial or financial situation of Casa Vinicola Botter, or to conceal with other fraudulent means facts that should have been communicated. It is also prohibited to knowingly obstruct in any way the functions of the public supervisory authorities.

Moreover, it is prohibited, even by means of disguised conduct, to return contributions made by shareholders or to release them from the obligation to make them, except in cases of legitimate reduction of the share capital. It is forbidden to distribute profits or advances on profits not actually earned or allocated to reserves or to distribute unavailable reserves. It is forbidden to carry out reductions in share capital, mergers or demergers in violation of the legal provisions protecting creditors.

It is forbidden to fictitiously form or increase the capital of the Companies, by means of allocating shares for a sum lower than their nominal value, mutual subscription of shares or quotas, significant overstatement of contributions in kind or credits, or of the assets of the Companies in the event of transformation.

Any kind of operation that may cause damage to creditors is prohibited.

Finally, it is forbidden to carry out unlawful operations on shares or quotas of the company or of the parent company and to carry out operations to the detriment of creditors.

### *2.3. Confidentiality and data protection*

The Company undertakes to treat personal data and corporate information, especially if confidential and/or privileged, collected and managed within the scope of its activity in accordance with the provisions of the relevant laws in force.

Similarly, it is expressly forbidden to spread false information or carry out simulated operations or any other method able to cause a significant alteration in the value of securities or financial instruments of Casa Vinicola Botter, however unlisted.

Anyone having inside information concerning the Company must not:

- purchase, sell, carry out other transactions directly or indirectly on their own behalf or on behalf of third parties on shares in the Company, using such information;
- disclose such information to others outside the normal exercise of their employment, profession, function or office;
- Recommend or convince other people to carry out the operations above. Casa Vinicola Botter employees may not disclose, for their own benefit or for the benefit of third parties, false information about the Company itself (e.g. economic and financial data or data relating to management) which, as such, may lead to a significant alteration in the price of the Company's financial instruments, however unlisted.

In general, it is prohibited for anyone to solicit or release information that is confidential or privileged or that may compromise the integrity or reputation of the parties.

#### *2.4. Respect for people*

Casa Vinicola Botter promotes respect for the physical, moral and cultural integrity of the person, guarantees working conditions that respect individual dignity and safe working environments and undertakes to apply to its workers the legislation and labour contracts in force; the Company rejects requests or threats aimed at inducing people to act in a manner not compliant with the law and/or the Code of Ethics or to adopt behaviours detrimental to the moral and personal convictions and preferences of each person.

Casa Vinicola Botter supports and respects human rights, according to the UN Universal Declaration of Human Rights and the EU Charter of Fundamental Rights.

#### *2.5. Impartiality and equal opportunities*

Casa Vinicola Botter avoids any discrimination based on age, gender, sexual orientation, health, language, nationality, political or trade union opinions and religious beliefs, in all decisions affecting relations with its stakeholders.

In the staff selection and recruitment process, Casa Vinicola Botter follows meritocratic principles and values of equality, non-discrimination and equal opportunities for every individual.

This is done in full compliance with laws and regulations.

### **3. Scope and Addressees**

The Addressees of the Code are, by way of example but not limited to: employees, collaborators, members of the Board of Directors, members of the Board of Statutory Auditors, attorneys, consultants and professionals, suppliers, customers, financial institutions and intermediaries, the Public Administration, trade and social associations, political parties, trade unions, competitors and the community of reference and all those who, directly or indirectly, permanently or temporarily, establish relations or relationships with the Company to pursue its objectives.

Casa Vinicola Botter promotes the dissemination of the Code of Ethics to all stakeholders who come into contact with the Company, starting with the members of the Board of Directors and its employees, who are primarily responsible for and committed to actively promoting the Company's values.

The commitment of all Addressees to the standards of conduct, principles and values of Casa Vinicola Botter described in this Code is important to ensure the correct and responsible behaviour of the Company and its brand equity.

All Addressees have the duty to be familiar with the content of the Code of Ethics, to understand its meaning and, if necessary, to take steps to ask for clarification in order to fully implement it.

Compliance of the indications in the Code by the Addressees, each within the scope of their responsibilities and functions, contributes to the achievement of the Company's objectives, in a climate of shared results, personal and professional development.

Compliance with the rules of this Code is an essential part of employees' contractual obligations and therefore of their work performance, pursuant to and for the purposes of Article 2104 of the Civil Code. Violation of the rules of the Code may therefore be a breach of the obligations of the employment contract and a disciplinary offence.

The Code provides for appropriate measures to sanction any conduct that does not comply with its provisions.

#### **4. Protection and enhancement**

Below are the general rules which are intended to suggest the conduct to be adopted in carrying out the various company activities in order to comply with the contents of the key ethical principles. The following general rules are part and integrate the rules and Protocols of the Model.

##### *4.1. Staff*

The Company recognises the value of human resources (meaning both employees and collaborators who provide their services to the Company under contractual arrangements other than employment contracts), as one of the fundamental factors to achieve the corporate objectives and the importance of proper training, preparation and motivation of personnel to maintain the quality standards of the service offered to the customer.

The principles described below guarantee respect for the individual, in accordance with national laws and international principles of human rights protection. All employees/collaborators undertake to act loyally in order to comply with the obligations deriving from the employment contract and from the provisions of the Code of Ethics, ensuring the services they are required to provide and respecting the commitments they have undertaken, even in the event that they become aware that other Addressees of the Code have behaved in a manner different from that defined therein..

#### 4.2. *Staff selection and management*

The staff is recruited depending on their expertise, attitude, skills. Recruitment is carried out exclusively on the basis of the correspondence between expected and required profiles; professional growth and career advancement aim to ensure maximum fairness and equal opportunities without discrimination based on gender, age, sexual orientation, religious beliefs or any other factor.

The Company defines adequate procedures to optimise the process of selection, induction and training of newly recruited staff and the training and management of existing workers.

#### 4.3. *Harassment*

The Company considers unacceptable any kind of violence, harassment or undesirable behaviour that violates the dignity of the person subject to such behaviours. All kinds of sexual harassment is therefore prohibited, or referred to personal, cultural and religious diversity.

#### 4.4. *Establishment of the employment relationship*

Staff are employed under regular employment contracts; no irregular work is tolerated.

When the employment relationship is established, the hiring documents and the personal protective equipment provided (if applicable for the job) are handed over. Each employee/collaborator receives accurate information on the characteristics of the function and duties to be carried out, on the regulatory elements and minimum salary levels as regulated by the national collective labour agreement in force; he/she is carefully informed on the rules and procedures to be adopted in order to avoid possible health risks associated with the work activity and on the contents of the Code of Ethics.

This information is presented to the employee/collaborator in such a way that acceptance of the assignment is based on an effective understanding.

#### 4.5. *Working environment*

All employees and collaborators must personally contribute to building and maintaining a climate of mutual respect, showing attention to their colleagues and to each other's feelings, in an atmosphere of cooperation and help.

#### 4.6. *Health and safety*

The Company is committed to spreading and consolidating the culture of safety by developing awareness of risks, knowledge and compliance with current legislation on prevention and protection, promoting responsible behaviour by all workers.

In particular, the Company aims at:

- implementing preventive actions to promote the staff's health and safety;
- replacing what is dangerous with what is no or less dangerous;
- preventing risks, while assessing risks that cannot be prevented and remove risks before they arise;

- implement training programmes dedicated to human resources both on specific health and safety issues and on technical skills for the correct use of machinery;
- involve all employees, at all levels, in the management of issues related to safety at work;
- Ensure the understanding, application and maintenance at all levels of the company's organisation of the correct operating procedures, of the safety rules in force and of the management's instructions, in the awareness that correct training and information of workers is a fundamental tool for improving company performance and safety at work.

Each employee and collaborator must not expose others to risks and dangers that may cause damage to health and physical safety, remembering that each worker is responsible and must act with the aim of ensuring effective management of the safety and health of the working environment. All are involved and called upon to play an active role to consistently improve safety condition at work.

## 5. Responsible relationships to the *stakeholder*

### 5.1. *Customers*

Casa Vinicola Botter follows a process of growth, marked by quality, innovation and taste with the commitment to always meet the customer expectations; understanding and satisfying customer needs, both in terms of product and service is, and must remain, a basic element of the Company's operations.

The relationship between Casa Vinicola Botter and its clients is based on dialogue, understanding mutual needs and seriousness in complying with agreements, with a view to consolidating the relationship also in the long term, and are governed by specific contracts aimed at achieving maximum clarity in regulating the relationship and its balanced management.

Customers are selected on the basis of a balanced weighting of all the elements of the contractual relationship to be established, without discriminating between customers of any kind and adopting selection criteria based on objective and transparent elements, of a strictly commercial nature, relating to the reliability of the contractor.

Casa Vinicola Botter pursues its mission by offering quality products, on competitive terms and in compliance with all rules protecting fair competition.

Casa Vinicola Botter's employees and collaborators must:

- provide, with efficiency, courtesy and timeliness, within the limits of the contractual provisions, high quality products and services that meet the customer's reasonable expectations and needs;
- provide accurate and exhaustive information about the offer of products and services, so that customers can make informed decisions;
- Keep to the truth in advertising or other communications.

### 5.2. *Suppliers*

Suppliers and consultants play a fundamental role in the company strategy to achieve high performances and quality standards to offer their customers

Casa Vinicola Botter operates in the processes of research and selection of its suppliers according to objective and verifiable criteria of competitiveness, professionalism, competence, merit, quality, objectivity, fairness, respectability and in line with the principles set out in this Code of Ethics. Relations with suppliers are based on the principles of fairness, transparency and good faith, and the activities undertaken are aimed at creating a relationship of long collaboration and partnership.

The products and/or services supplied must result from real and actual business needs, justified and presented in writing by the managers responsible for taking the expenditure commitment, within the limits of the available budget.

The employees involved shall guide their actions in relations with suppliers according to loyalty, transparency and honesty.

The processes of purchasing goods and services, both professional and non-professional, are marked by the search for the maximum competitive advantage, meaning total satisfaction of the end customer's needs, granting equal opportunities for the subjects involved, loyalty and impartiality.

Contracts with suppliers must be based on clarity and transparency, which are an essential part of the Company's policy, and must aim to avoid Casa Vinicola Botter and third parties being bound by commercial relationships of dependence.

Casa Vinicola Botter requires its suppliers and external collaborators to respect legality and its own ethical principles, considering this aspect of fundamental importance for the establishment and continuation of a business relationship.

Each supplier, business partner or external collaborator is duly informed of the existence of the Code of Ethics and of the commitments required of them under the Code.

To this purpose, relations with suppliers, business partners or external collaborators are formalised in contracts containing a specific declaration of awareness of the fact that the Company has adopted the Model and the Code of Ethics and a commitment to comply with the ethical principles of the Company and the regulations set out in Legislative Decree no. 231/2001, under penalty of termination of the contract, as well as clauses certifying compliance with applicable regulations and the possession of ethical/honourableness requirements. In addition, Company will agree with Suppliers on the monitoring methods of supplies and on the compliance with the principles they are asked to adhere.

### *5.3. Persons with whom business relations are established*

The Company, in its business relations, prohibits fraudulent practices and behaviour, acts or attempts of corruption, favouritism and more generally conduct contrary to the law and to the provisions of this Code.

Personnel are prohibited from receiving or offering gifts or gratuities that may even only be interpreted as exceeding normal business practices or courtesy, or that may in any case be interpreted as aimed at acquiring favourable treatment for them or in the conduct of activities related to the Company.

Casa Vinicola Botter ensures honesty, integrity and fairness in all fields of activity and expects the same behaviour in the relation to all persons with whom business relations are established.

To this purpose, relations with suppliers, business partners or external collaborators are formalised in contracts containing a specific declaration of awareness of the fact that the Company has adopted the

Model and the Code of Ethics and a commitment to comply with the ethical principles of the Company and the regulations set out in Legislative Decree no. 231/2001, under penalty of termination of the contract, as well as clauses certifying compliance with applicable regulations and the possession of ethical/integrity requirements.

#### 5.4. *Public Administrations*

The relationships between Casa Vinicola Botter and Public Administrations, be they commercial or of other nature, are based on the principles of fairness, transparency and collaboration, as well as on strict compliance of the law provisions and rules in force.

Accepting commitments with public administrations is reserved for the appointed and authorised functions. The Company rejects any behaviour that could be interpreted as a promise or offer of payments, goods or other benefits of any kind in order to promote and favour its interests and take advantage of them.

Casa Vinicola Botter firmly prohibits its employees, collaborators or representatives to give or promise money or other benefits to public officials, public service officers or, in general, employees of the Public Administration or other Public Institutions, in order to induce them to perform, delay or omit acts of their office or acts contrary to their official duties.

The Company is committed to avoiding the payment of any form of gratuity to public officials or persons in charge of a public service, of any kind, whether Italian or foreign, as well as to their family members, even through intermediaries, such as to be able to influence the independence of judgement or induce them to ensure any advantage for Casa Vinicola Botter. This prohibition does not allow for any exceptions even in countries where offering valuable gifts to business partners is considered customary. Gifts or gratuities are permitted only if they are in line with the "business ethics" principle set out above, and however, if they cannot in any way be interpreted as a means of receiving illegitimate favours and always in compliance with the internal procedures laid down for this purpose. Any employee who directly or indirectly receives proposals of benefits from public officials, public service officers or employees in general of the Public Administration or other Public Institutions which constitute such a case, shall immediately report to the internal Supervisory Body on the application of the Code of Ethics, if an employee, or to his/her contact person, if a third party.

It is also strictly forbidden to use third parties (e.g. external collaborators, consultants, agents, intermediaries or representatives and/or third parties in general) to propose, attempt and/or carry out corruption deeds or unlawful or, however, inappropriate payments in favour of public officials or government representatives or persons belonging to national or international bodies, their relatives, friends or associates in any capacity.

Therefore, Casa Vinicola Botter:

- without any kind of discrimination, interacts with institutional partners at national and international, community and territorial level through specific communication channels;
- represents its interests and positions in a transparent, rigorous and consistent manner, avoiding collusive attitudes;
- rejects falsification and/or alteration of statements or documentary data, including accounting and fiscal data, in order to obtain an undue advantage or any other benefit for Casa Vinicola

Botter;

- prohibits public funds from being used for purposes other than those for which they were obtained;
- fully and scrupulously complies with the rules issued by the market regulatory authorities and does not deny, conceal or delay any information requested by these authorities and other regulatory bodies in their inspection functions;
- prohibits all kinds of operations aimed at money laundering;
- participates in public tenders with the public administration in accordance with the rules and good business practice;
- does not use consultants and external collaborators in a potential conflict of interest situation;
- does not use public funds for operations other than those for which they were originally intended;
- Prohibits the unlawful obtaining of public funds and contributions, through the use of false documents or documents likely to mislead the correct assessment of the existence of the requirements by the parties responsible for granting the funds.

Casa Vinicola Botter does not consider the above list to be exhaustive and refers to the values and principles expressed in the Code of Ethics for all that is not positively stated.

#### *5.5. Judicial authority and authorities with inspection powers*

Casa Vinicola Botter complies with the law and poses no obstacle whatsoever to the activities of judicial bodies.

The Company encourages its collaborators to behave in a transparent and cooperative manner with regard to the legitimate requests of the Judicial Authorities and any other State entity.

Relations with the Public Administration, as with any other State entity, are maintained exclusively by managers of the Company with significant functions from a hierarchical point of view and vested with the necessary powers of representation. The obligations of these persons include attending audits and inspections on company premises, as well as a duty to inform the Supervisory Board.

Casa Vinicola Botter forbids its collaborators to make changes, conceal, destroy or falsify documentation on the company premises, in which the bodies of the Public Administration responsible for control and inspection may be interested. Similarly, it shall ensure that its collaborators, during inspection visits by the Authorities, provide explanations and statements, if requested, of a truthful nature and with no reticence.

During the visits, Casa Vinicola Botter's employees shall maintain a correct attitude, avoiding in any way to interfere with the representatives of the Public Administration in order to influence the inspection activity.

If a collaborator of Casa Vinicola Botter is involved in a judicial investigation, an assessment, an inspection, for activities related to his/her office duties, he/she shall immediately inform his/her

manager; the latter, in turn, shall keep the Supervisory Body constantly informed, also in order to assess the need to adopt any measures in this regard.

Those who are subject, even personally, to investigations and inspections for facts connected with the employment relationship, or receive subpoenas, and/or those who are notified of other judicial measures shall inform their managers. However, the Supervisory Board shall be informed by the manager of the above circumstances.

#### 5.6. *Local communities*

Casa Vinicola Botter carries out its activities with respect for the local communities in which it is active, interacting transparently with local players and collaborating with stakeholders to promote the development of the territory.

Casa Vinicola Botter is aware of the effects of its activities in this specific context, on the economic and social development and on the general well-being of the collectivity; its work aims at balancing the interests of local and national communities.

For this reason, it intends to carry out all activities with respect for local and national communities. Casa Vinicola Botter promotes dialogue with stakeholder as an important strategic tool to fairly develop its activity and, wherever possible, it seeks to establish an ongoing dialogue with its stakeholders' representative associations, in order to cooperate while respecting mutual interests.

#### 5.7. *Associations and third sector associations*

Casa Vinicola Botter's actions are primarily inspired by the principles of its mission, within a framework of respect for all opinions based on constitutional and democratic principles.

Casa Vinicola Botter may contribute to financially support associations and committees, organisations and the like, provided they are not of a political nature, in compliance with the Articles of Association, the regulations in force and the Model.

Casa Vinicola Botter may enter into normal commercial or legal relations with the same subjects in compliance with the law, the regulations in force, the Model and the Code of Ethics.

## 6. **Environmental commitment**

### 6.1. *Environmental protection*

Casa Vinicola Botter pays utmost attention to the environment and the communities in which it is active, and it is inspired by the goals of the Sustainability Global Agenda.

The Company is constantly looking for a way to reduce the environmental impact of its activities, products and services. It is also committed to implementing systems that provide for the awareness and involvement of employees, to promote a sense of responsibility for compliance with the environmental policy, objectives and programmes, the monitoring of ongoing compliance with the adopted environmental policy and the prevention of pollution and environmental accidents.

The Company also undertakes to develop its business in compliance with the most recent environmental regulations on environmental offences, promoting responsible behaviour aimed at preventing them.

The Company is committed to spreading and consolidating among all its collaborators a culture of environmental protection and pollution prevention, developing risk awareness and promoting responsible behaviour by all collaborators.

## 7. Integrity and *compliance*

### 7.1. *Conflict of interest*

Personnel are required to avoid all situations and activities in which a conflict may arise with the interests of the Company or which may interfere with their ability to take impartial decisions in the best interests of the company and in full compliance with the rules of the Code of Ethics.

They must also refrain from taking personal advantage of acts of disposal of corporate assets or business opportunities of which they have become aware in the course of the performance of their duties. Any situation which may be or give rise to a conflict of interest must be promptly reported to one's superior or company contact person, or to the Supervisory Board.

### 7.2. *Prevention of corruption and conflict of interest*

Casa Vinicola Botter works to avoid situations where the parties involved in the transactions are in conflict with the interests of the Company. Therefore, corruption practices, illegitimate favours, collusive behaviour, solicitation, directly and/or through third parties, of personal and career advantages for oneself or others and other similar behaviour are prohibited.

Casa Vinicola Botter is aware of all national and international legislative initiatives aimed at suppressing the phenomenon of corruption, including that between private individuals.

On this subject, Addressees shall refrain from:

- promising, offering or granting, directly or through an intermediary, an undue advantage and/or benefit of any kind to employees, directors, auditors, liquidators of private sector entities - or to persons indicated by them - so that they perform or omit an act in violation of their duties of office and/or loyalty;
- soliciting or receiving, directly or through an intermediary, for themselves or for a third party, money, benefits or an undue advantage of any kind, or from accepting a promise thereof, in order to perform or omit an act, in violation of the obligations inherent to their office or the obligations of loyalty.

Conflicts of interest are defined as all legally unusual situations in which an employee, collaborator or director is in a position to exercise powers conferred on him by the Company and at the same time has personal or third party economic interests that are incompatible with such powers.

All employees and collaborators are obliged to avoid situations in which conflicts of interest may arise and to refrain from benefiting themselves or third parties from activities carried out in the exercise of these functions.

In the event of a conflict of interest, they are required to inform their immediate manager or the head of the office and/or organisational unit to which he belongs, or the Supervisory Board.

### 7.3. *Compliance with legislation on contrasting crimes against industry and trade and on copyright.*

Casa Vinicola Botter bases its conduct on legality and transparency in every sector of its activity, including commercial relations, and condemns any possible form of disturbance to the freedom of industry or trade, as well as any possible form of unlawful competition, fraud, counterfeiting or usurpation of industrial property rights, calling on all those who work in the interest of the Company to comply with the existing legislation protecting instruments or signs of authentication, certification or recognition, protecting industry and trade.

With specific reference to copyright, the Company safeguards its own intellectual property rights, including copyrights, patents, trademarks and identifying marks, complying with the policies and procedures provided for their protection and respecting the intellectual property of others.

Industrial and intellectual property rights and copyrights on the goods subject to privatisation (i.e. patents, trademarks or signs of recognition, trade secrets arising from discoveries and inventions developed in the course of work) belong to Casa Vinicola Botter, which retains the right to use them in the manner and at the times it considers appropriate, in accordance with current legislation.

Ownership of the intellectual and industrial property on these assets extends to projects, systems, procedures, methodologies, studies, reports, publications or any other activity developed within and in the interest of the Company.

Casa Vinicola Botter undertakes to protect its own intellectual property rights and not to use goods and utilities protected by the rights of others. Similarly, the Company does not violate licence agreements of others' intellectual property rights or make unauthorised use of them.

In particular, and by way of example only, it is prohibited to:

- counterfeit, alter or use trademarks or distinctive signs or patents, models and designs owned by third parties;
- introduce into the State and/or place on the market products with false or misleading signs;
- manufacture and market goods made by encroaching industrial property rights;
- prevent or disturb the exercise of industry or trade by using violence against property or fraudulent means;
- sell or otherwise put into circulation, on domestic or foreign markets, industrial products with counterfeit or altered names, trademarks or distinctive signs, causing damage to national industry;
- sell or otherwise place on the market non-genuine foodstuffs pretending they are genuine;
- Deliver buyers a movable item for another, or a movable item, by origin, source, quality or quantity, other than that stated or agreed;
- counterfeit or otherwise alter geographical indications or designations of origin of agri-food products;
- Disclose, without authorisation, intellectual works - or parts thereof - protected by copyright by placing them in a system of IT networks with connections of any kind.

- Duplicate, reproduce, broadcast and disclose intellectual works in public in an abusive manner, i.e. without having obtained the necessary consent or assignment of the right from the owner of the work or the holder of the rights of economic exploitation.

#### 7.4. *Compliance with agro-food regulation*

Casa Vinicola Botter operates with the primary commitment to ensure full compliance with the regulations of the agri-food sector in the performance of its activities and also to ensure the quality of its production chain, promoting the maintenance of responsible behaviour aimed at the prevention of agri-food crimes.

In order to ensure the quality and traceability of its products, and compliance with all applicable sector regulations, the Company pays constant attention to the supply chain, the methods for selecting suppliers and the procedures for controlling the quality of the products purchased, compliance with which is constantly ensured during the production process, and has identified, within its organisation, a resource specifically appointed to carry out audits on suppliers both during the accreditation phase and during the term of the relationship.

The company pursues a policy of quality and food safety, which is defined and managed as meeting market expectations and respecting rules and commitments. In order to ensure the highest standards of production and quality, and the safety of agri-food products, Casa Vinicola Botter has adopted the management systems necessary to obtain ISO 9001/2008, BRC (GSFS) and IFS certifications and ORGANIC - Europe / USA.

#### 7.5. *Compliance with anti-terrorism, anti-money laundering and transnational and organised crime legislation*

Casa Vinicola Botter also recognises the primary value of the principles of democratic order and free political determination on which the State is based.

Therefore, any conduct which may constitute or be linked to terrorist activities or subversion of the democratic order of the State or which may constitute or be linked to offences, including transnational ones, relating to criminal association, including of mafia type, money laundering, use of money, goods or utilities of unlawful origin, is prohibited and totally extraneous, inducing people not to make statements or to make mendacious statements to the judicial authorities, personal aiding and abetting, as well as relating to criminal association for the purpose of smuggling foreign processed tobacco and illegal trafficking in narcotic or psychotropic substances, or relating to possible violations of the provisions against illegal immigration and arms trafficking.

With specific reference to both national and international rules and regulations on contrasting money laundering, Casa Vinicola Botter puts in place the necessary controls for the prior verification of available information on business counterparts before establishing business relations with them. Furthermore, in order to avoid giving or receiving undue payments and the like, employees and collaborators, in all their dealings, must comply with the following principles concerning the documentation and storage of tax-accounting records:

- all payments and other transfers made by or to the Company must be accurately and fully recorded in the books and compulsory records;
- no cash payments should be made, except for amounts not exceeding sums handled through the petty cash;

- all payments must be made only to the recipients and for the activities contractually formalised and/or decided by the Company;
- no false, incomplete or misleading records shall be created and no hidden or unrecorded funds shall be established, nor shall any funds be deposited in personal accounts or accounts not belonging to the Company;
- No unauthorised use shall be made of the Company's funds or resources.

The Company undertakes to promote and adhere to responsible conduct aimed at preventing the offence of money laundering, with particular but not exclusive reference to the regulatory provisions on Tax Crimes which may constitute underlying offences to money laundering.

#### 7.6. *Compliance with tax regulation*

The Company endeavours to operate in full compliance with the applicable accounting and tax regulations and the fulfilments provided for therein, also in order to prevent activities related to tax evasion from which the Company firmly distances itself.

To this purposes, all necessary measures are adopted to prevent the violation of tax rules, to ensure the correct assessment of taxes and the proper performance of all tax obligations imposed by law, and to ensure the constant updating of professional skills regarding tax risks and reference regulations.

### 8. **Company resources and assets**

#### 8.1. *Company assets*

Casa Vinicola Botter uses resources with the utmost transparency with regular reporting to the relevant internal and external control bodies.

Casa Vinicola Botter is required to act with due care and diligence to protect its assets, through responsible behaviour and in line with the operating procedures established to regulate their use, documenting, where appropriate, their use.

All employees and collaborators are obliged to use company assets with diligence, behaving responsibly and protecting them. Company assets must be used appropriately and in accordance with the company's interest, preventing third parties from misusing them. It is expressly forbidden to use company assets, for personal needs or for reasons unrelated to the service, for purposes contrary to the law, public order or morality, as well as to commit or induce the commission of crimes or in any case racial hatred, glorification of violence, discriminatory acts or the violation of human rights.

As regards IT tools in particular, it is expressly forbidden to engage in conduct that may damage, alter, deteriorate or destroy the Company's or third parties' IT or electronic systems, programmes and data, as well as unlawfully intercept or interrupt IT or electronic communications. It is also prohibited to break into computer systems protected by security measures or to obtain or distribute access codes to protected computer or electronic systems.

#### 8.2. *Information protection and disclosure*

Staff privacy is protected in compliance with the relevant legislation, including through operational standards specifying the information received and the relevant processing and storage methods.

The information, data, knowledge acquired, processed and managed by personnel in the performance of their work must remain strictly confidential, appropriately protected and cannot be used, communicated or spread, either inside or outside the Company, except in compliance with current legislation and corporate procedures.

Casa Vinicola Botter only spreads complete, true and transparent information.

Relations with the media are based on this principle and are reserved exclusively for the responsibilities delegated to them. Employees/collaborators do not provide information externally, nor do they undertake to provide it, without the authorisation of the competent functions.

External communication of data or information must be truthful, transparent and consistent with Casa Vinicola Botter's policies. Therefore, employees shall refrain from any behaviour or statements that may in any way harm the image of Casa Vinicola Botter.

In no way or form employees/collaborators can offer payments, gifts, or other advantages aimed at influencing the professional activities of the media, or that could reasonably be interpreted as such.

## 9. Implementation and control methods

### 9.1. *Communication and training*

The Code of Ethics is brought to the knowledge of the Addressees through the company's communication tools and is disseminated to the Addressees in the most appropriate manner for the purpose, including meetings and training materials.

### 9.2. *Internal control system*

It is Casa Vinicola Botter's policy to disseminate at all levels a culture characterised by awareness of the existence and assumption of a mentality oriented towards strengthening the internal control system.

Awareness of the internal control system is positive because of the contribution it makes to improving efficiency, compliance with laws and procedures, the protection of Casa Vinicola Botter's tangible and intangible assets and the reliability of accounting and financial data.

The responsibility for implementing an effective internal control system is common to every level of the organisational structure; consequently, all employees, within the scope of their functions, are responsible for the definition and proper functioning of the control system.

Each activity must be adequately documented and, where possible, formalised, in order to allow traceability at any time, control over the reasons and characteristics of the operation as well as identification of the person responsible for authorising, verifying or carrying out that activity.

Directors, department heads, employees and collaborators, each within the scope of their competences and functions, are required to strictly observe the procedures. They also have a duty to cooperate fully with the Supervisory Board.

### 9.3. *Organisation and management and control model pursuant to Legislative Decree 231/01*

This Code is also an integral part of the Organisation, Management and Control Model of Casa Vinicola Botter pursuant to Legislative Decree no. 231 of 8 June 2001, concerning "Regulations on the

administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law no. 300 of 29 September 2000".

#### 9.4. *The Supervisory Board*

The person in charge of supervising and monitoring compliance with the provisions contained in this Code of Ethics is the Supervisory Board. The Supervisory Board, set up by the Company pursuant to Legislative Decree 231/01, is responsible for the following tasks concerning the implementation of the Code of Ethics:

- monitor the effectiveness of the Code of Ethics on the part of the stakeholders, accepting and assessing with discretion and responsibility any reports provided by internal and external stakeholders;
- periodically report to the Board of Directors on the results of the activities carried out, pointing out any significant violations of the Code of Ethics;
- express opinions on the revision of the most relevant policies and procedures, in order to ensure their consistency with the Code of Ethics;
- promote training and communication activities on the behavioural contents expressed in the Code of Ethics;
- Plan and manage audit activities aimed at examining the adequacy of the Code of Ethics and, where necessary, propose its revision.

#### 9.5. *Whistle-blowing*

Interested parties may report, in writing and not anonymously, any violation or suspected violation of the Code to the Supervisory Board, by sending communications to a specially created Supervisory Board email address (odv@botter.it), or to the physical mail address Via L. Cadorna 17, Fossalta Piave (VE), or via the specific computer platform <https://report.whistleb.com/botter>

The Supervisory Board shall analyse the report, hearing if necessary the author and the person responsible for the alleged violation, and acting in such a way as to guarantee the reporting persons against any kind of retaliation, understood as an act which may give rise even to the mere suspicion of being a form of discrimination or penalisation.

#### 9.6. *Violations*

Violations of the Code of Ethics are subject to the sanctions system provided for in the General Part of the Model 231/2001, which is hereby referred to. Penalties shall also be imposed on anyone who retaliates against and/or discriminates against whistleblowers, or who maliciously or grossly negligently makes reports that turn out to be unfounded.

In the event of ascertained violations of the rules, principles and values expressed in this Code of Ethics, Casa Vinicola Botter will adopt sanctions proportionate to the seriousness of the facts and in any case in line with company rules, current legislation and the relevant National Collective Agreement.

In particular, it is reiterated that compliance with the provisions of this Code must be considered an essential part of employees' contractual obligations pursuant to and for the purposes of Article 2104 of

the Code.

Any violation of the provisions of the Code may constitute a breach of the obligations of the employment relationship and/or a disciplinary offence, in accordance with the procedures laid down in Article 7 of the Workers' Statute and the applicable collective bargaining agreement, with all legal consequences, including with regard to the preservation of the employment relationship, and may entail compensation for damages arising therefrom.

All employees and collaborators, if they become aware of alleged violations of this Code or conduct that does not comply with the rules of conduct adopted by Casa Vinicola Botter, must inform the Supervisory Board in writing and without delay.

Any violation or suspected violation must be communicated, in writing and not anonymously, to the Supervisory Board of Casa Vinicola Botter according to the procedures set out in paragraph 9.5 "Whistleblowing" above.

Confidentiality of the identity of the whistleblower is guaranteed as well as protection against any kind of retaliation.

The Supervisory Board, once detected any violations of the rules of the Code of Ethics, shall report them to the bodies in charge to take the relevant disciplinary measures, in accordance with the procedures laid down in the Disciplinary System.

As regards other Addressees required to sign and/or observe the Code, breach of the regulations included therein shall entail the adoption of measures proportionate to the seriousness or recidivism of the breach or the degree of guilt, up to and including termination of the contracts in force with them. Casa Vinicola Botter may claim compensation for damages incurred as a result of such conduct.

## **10. Approval of the Code of Ethics and amendments**

This Code was approved by resolution of the Board of Directors on 28 May 2021. Any changes/updates are subject to the approval of the Board of Directors.

Casa Vinicola Botter ensures that the Code of Ethics is disseminated within the Company, providing it direct to employees, senior management, shareholders and the different company bodies; subsequent amendments and additions must be submitted to the aforementioned persons and, at the same time, copies of the Code of Ethics must always be available at the HR Department.

In particular, in order to fully implement the Code of Ethics, Casa Vinicola Botter:

- ensures timely dissemination among the Addressees of the Code of Ethics and of following updates and amendments;
- provides employees and collaborators with adequate training and information support, also in order to allow the resolution of doubts regarding the interpretation of provisions contained in the Code of Ethics;
- ensures that employees who report violations of the Code of Ethics are not subject to any form of retaliation;
- adopt sanctions which are fair and proportional to the type of violation of the Code of Ethics in

accordance with the provisions of the law and of the contract applicable to each individual case;

- Carries out periodic checks to ensure compliance with the rules of the Code of Ethics.

Casa Vinicola Botter also hopes that the spirit of cooperation of its employees may lead to amendments and additions to the Code of Ethics to ensure that it is increasingly in line with the reality of the working environment and constantly updated.

It is Casa Vinicola Botter's responsibility to keep this Code of Ethics up-to-date, also with regard to the best developments (best practice) from a national and international point of view.